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Date: May 9, 2006

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To:	Company:	Facsimile No:	Telephone No:
Examiner Laura Weiner	U.S. Patent and Trademark Office	571-273-8300	
From:	Ramyar M. Farid	<i>Direct Phone:</i>	202.756.8146
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<i>Sent By:</i>	Matilda Mason	<i>Direct Phone:</i>	202-756-8661
<i>Client/Matter/Tkpr:</i>	43888-260	<i>Original to Follow by Mail:</i>	No
		<i>Number of Pages, Including Cover:</i>	11
Re:	Application No.:	10/614,023	
	Attorney Docket No.:	43888-260	

Message:

This Amendment, Petition for Two-Month Extension of Time (\$450), and RCE (\$790) is being filed in response to the Office Action dated December 9, 2005.

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U.S. practice conducted through McDermott Will & Emery LLP.
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Docket No.: 043888-0260

MAY - 9 2006

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 20277
 Yusuke FUKUMOTO, et al. : Confirmation Number: 9495
 Application No.: 10/614,023 : Group Art Unit: 1745
 Filed: July 08, 2003 : Examiner: Laura S. Weiner

For: NEGATIVE ELECTRODE AND LITHIUM ION SECONDARY BATTERY USING THE SAME

Mail Stop Amendment
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

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Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

- No additional fee is required.
 Applicant is entitled to small entity status under 37 CFR 1.27
 Also attached: RCE and Petition for Two-Month Extension of Time

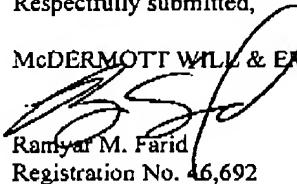
The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	2	20	0	\$50.00 =	\$0.00
Independent Claims	1	3	0	\$200.00 =	\$0.00
Multiple dependent claims newly presented					\$0.00
Fee for extension of time					\$450.00
RCE					\$790.00
Total of Above Calculations					\$1240.00

- Please charge my Deposit Account No. 500417 in the amount of \$1240.00.
 The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP


 Ramyar M. Farid
 Registration No. 46,692

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Please recognize our Customer No. 20277 as our correspondence address.